

**UNIFIED SCHOOL DISTRICT NO. 303**  
**Ness City, KS 67560**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2014**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2014

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 303  
Ness City, KS 67560

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 303, Ness City, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 303, Ness City, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 303, Ness City, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 303, Ness City, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 8, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants  
Larned, Kansas

October 8, 2014

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 19,464.82	\$ 0.00
Supplemental General Fund	99,196.55	0.00
Special Purpose Funds:		
At-Risk Fund	58,220.47	0.00
Bilingual Education Fund	10,361.42	0.00
Capital Outlay Fund	735,918.16	0.00
Driver Training Fund	18,053.72	0.00
Food Service Fund	44,309.34	0.00
Professional Development Fund	31,732.45	0.00
Parent Education Fund	4,135.00	0.00
Summer School Fund	314.45	0.00
Special Education Fund	195,002.89	0.00
Vocational Education Fund	77,578.10	0.00
Gifts and Grants Fund	5,598.09	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	230,472.00	0.00
Textbook Rental Fund	58,177.68	0.00
Recreation Commission Fund	6,362.45	0.00
Recreation Commission Employee Benefit Fund	646.17	0.00
Title I Fund	0.00	0.00
Title I Carryover Fund	0.00	0.00
Title I School Improvement Fund	(4,189.87)	0.00
Title II-A Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
District Activity Funds	13,874.72	0.00
Bond and Interest Funds:		
Bond and Interest Fund	59,055.32	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,664,283.93</u>	<u>0.00</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 2,248,923.33	\$ 2,240,241.00	\$ 28,147.15	\$ 0.00	\$ 28,147.15
709,700.52	731,000.00	77,897.07	3,359.76	81,256.83
210,000.00	212,287.25	55,933.22	0.00	55,933.22
20,000.00	23,440.00	6,921.42	0.00	6,921.42
346,972.36	218,569.16	864,321.36	74,476.00	938,797.36
4,460.00	4,941.78	17,571.94	0.00	17,571.94
176,820.60	178,558.31	42,571.63	0.00	42,571.63
10,000.00	24,876.79	16,855.66	0.00	16,855.66
2,365.00	6,500.00	0.00	0.00	0.00
2,000.00	2,012.25	302.20	0.00	302.20
253,375.34	327,959.94	120,418.29	0.00	120,418.29
72,415.59	117,809.65	32,184.04	0.00	32,184.04
0.00	0.00	5,598.09	0.00	5,598.09
171,854.17	171,854.17	0.00	0.00	0.00
0.00	0.00	230,472.00	0.00	230,472.00
27,598.75	4,351.22	81,425.21	0.00	81,425.21
133,970.33	123,866.00	16,466.78	0.00	16,466.78
24,965.30	23,087.00	2,524.47	0.00	2,524.47
33,999.00	33,999.00	0.00	0.00	0.00
8,617.00	8,617.00	0.00	0.00	0.00
32,893.00	27,261.55	1,441.58	0.00	1,441.58
8,678.00	8,678.00	0.00	0.00	0.00
27,570.00	27,570.00	0.00	0.00	0.00
81,566.23	85,425.72	10,015.23	0.00	10,015.23
0.00	0.00	59,055.32	0.00	59,055.32
<u>\$ 4,608,744.52</u>	<u>\$ 4,602,905.79</u>	<u>\$ 1,670,122.66</u>	<u>\$ 77,835.76</u>	<u>\$ 1,747,958.42</u>
Checking Account				\$ 3,423.23
NOW Accounts				1,379,919.74
Petty Cash				1,500.00
Certificates of Deposit				<u>400,000.00</u>
Total Cash				1,784,842.97
Agency Funds per Schedule 3				<u>(36,884.55)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,747,958.42</u>

UNIFIED SCHOOL DISTRICT NO. 303  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 303, Ness City, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 303 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

#### F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

#### G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

#### Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title I School Improvement Fund
Contingency Reserve Fund	Title II-A Fund
Textbook Rental Fund	REAP Grant Fund
Title I Fund	District Activity Funds
Title I Carryover Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Note 4 - DEPOSITS (Cont'd.)

*Custodial credit risk - deposits* . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

At June 30, 2014 the District's carrying amount of deposits was \$1,784,842.97 and the bank balance was \$1,975,230.52. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$254,923.23 was covered by federal depository insurance, and \$1,720,307.29 was collateralized with securities held by the pledging financial institution's agents in the District's name.

## Note 5 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
Capital leases payable:				
Apple Ipads	3.59%	6/18/2013	\$ 103,086.90	6/18/2016
Total contractual indebtedness				

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>06/30/2015</u>	<u>Total</u>
Principal:		
Capital leases payable	<u>\$ 34,348.06</u>	<u>\$ 34,348.06</u>
Total principal	<u>34,348.06</u>	<u>34,348.06</u>
Interest:		
Capital leases payable	<u>1,233.09</u>	<u>1,233.09</u>
Total interest	<u>1,233.09</u>	<u>1,233.09</u>
Total principal and interest	<u>\$ 35,581.15</u>	<u>\$ 35,581.15</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<u>\$ 67,505.75</u>	<u>\$ 0.00</u>	<u>\$ 33,157.69</u>	<u>\$ 34,348.06</u>	<u>\$ 2,423.46</u>
<u><u>\$ 67,505.75</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 33,157.69</u></u>	<u><u>\$ 34,348.06</u></u>	<u><u>\$ 2,423.46</u></u>

## Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 215,538.03
Supplemental General	At-Risk	K.S.A. 72-6433	210,000.00
Supplemental General	Bilingual Education	K.S.A. 72-6433	20,000.00
Supplemental General	Food Service	K.S.A. 72-6433	33,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	10,000.00
Supplemental General	Parent Education	K.S.A. 72-6433	2,365.00
Supplemental General	Summer School	K.S.A. 72-6433	2,000.00
Supplemental General	Special Education	K.S.A. 72-6433	28,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	72,415.59

## Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits.* As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absence.* Full-time classified employees accrue vacation time at varying rates depending on the number of years employed by the District and is cumulative up to a maximum of thirty days. Employees are not paid for unused vacation time in the event of separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2014.

Sick leave is accumulated at various rates depending on the employees contract cumulative to ninety days. All employees retiring from the District who have been employed for a minimum of ten years, are sixty years of age and are eligible for KPERS retirement will be paid \$50.00 per day for any unused sick leave based upon an agreed computation up to a maximum of forty-five days. The potential liability for unused sick leave as of June 30, 2014 and 2013 is \$3,875.00 and \$3,725.00, respectively, which is a net change of \$150.00.

All full-time employees are allowed two days per year for personal leave. Teachers will be paid \$50.00 per day for any unused personal leave paid with the final check of the year. Classified employees are not compensated for any unused personal leave and these days are not cumulative, therefore, there is no potential liability for personal leave as of June 30, 2014.

## Note 8 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

#### Note 8 - DEFINED BENEFIT PENISON PLAN (Cont'd.)

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

#### Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### Note 10 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into an operating lease for a postage machine which contain cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$1,162.65. These expenditures were made from the General Fund.

#### Note 11 - RELATED PARTY TRANSACTIONS

The District purchased supplies from G & L Pharmacy, a company for which a Board member is the owner. The amount purchased during the year was \$767.65.

The District purchased supplies from D&S Welding, a company for which a Board member is one of the owners. The amount purchased during the year was \$1,641.12.

#### Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 8, 2014, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,398,750.00	\$ (158,509.00)
Supplemental General Fund	731,000.00	0.00
Special Purpose Funds:		
At-Risk Fund	315,467.00	XXXXXXXXXX
Bilingual Education Fund	40,000.00	XXXXXXXXXX
Capital Outlay Fund	806,000.00	XXXXXXXXXX
Driver Training Fund	23,428.00	XXXXXXXXXX
Food Service Fund	188,915.00	XXXXXXXXXX
Professional Development Fund	50,090.00	XXXXXXXXXX
Parent Education Fund	10,135.00	XXXXXXXXXX
Summer School Fund	7,838.00	XXXXXXXXXX
Special Education Fund	504,101.00	XXXXXXXXXX
Vocational Education Fund	215,979.00	XXXXXXXXXX
KPERs Special Retirement Fund	176,338.00	XXXXXXXXXX
Recreation Commission Fund	123,866.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	23,087.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	0.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 0.00	\$ 2,240,241.00	\$ 2,240,241.00	\$ 0.00
0.00	731,000.00	731,000.00	0.00
0.00	315,467.00	212,287.25	(103,179.75)
0.00	40,000.00	23,440.00	(16,560.00)
0.00	806,000.00	218,569.16	(587,430.84)
0.00	23,428.00	4,941.78	(18,486.22)
0.00	188,915.00	178,558.31	(10,356.69)
0.00	50,090.00	24,876.79	(25,213.21)
0.00	10,135.00	6,500.00	(3,635.00)
0.00	7,838.00	2,012.25	(5,825.75)
0.00	504,101.00	327,959.94	(176,141.06)
0.00	215,979.00	117,809.65	(98,169.35)
0.00	176,338.00	171,854.17	(4,483.83)
0.00	123,866.00	123,866.00	0.00
0.00	23,087.00	23,087.00	0.00
0.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 932,550.81	\$ 1,059,274.70	\$ 991,887.00	\$ 67,387.70
Delinquent Tax	4,562.57	9,211.63	2,367.00	6,844.63
Mineral Production Tax	71,864.53	84,261.00	36,000.00	48,261.00
Local Sources:				
Reimbursements	2,035.89	0.00	0.00	0.00
State Aid:				
Equalization Aid	1,052,143.00	881,010.00	1,079,796.00	(198,786.00)
Special Education Aid	218,016.00	215,166.00	267,200.00	(52,034.00)
Total Receipts	<u>2,281,172.80</u>	<u>2,248,923.33</u>	<u>\$ 2,377,250.00</u>	<u>\$ (128,326.67)</u>
Expenditures				
Instruction:				
Salaries	685,415.30	712,219.61	698,926.00	13,293.61
Employee Benefits	177,562.93	174,653.59	181,114.00	(6,460.41)
Purchased Professional Services	3,383.70	9,228.03	20,000.00	(10,771.97)
Purchased Property Services	166.85	10,450.99	8,000.00	2,450.99
Other Purchased Services	461.16	648.00	470.00	178.00
Supplies	78,143.08	94,122.14	87,513.00	6,609.14
Property (Equip & Furn)	0.00	32,986.35	0.00	32,986.35
Other	3,328.14	3,699.12	3,395.00	304.12
Student Support Services:				
Salaries	39,416.96	45,659.35	39,867.00	5,792.35
Employee Benefits	7,785.93	8,782.68	7,942.00	840.68
Purchased Professional Services	335.00	0.00	10,700.00	(10,700.00)
Other Purchased Services	0.00	1,557.88	0.00	1,557.88
Supplies	0.00	295.86	0.00	295.86
Property (Equip & Furn)	0.00	0.00	22,077.00	(22,077.00)
Instructional Support Staff:				
Salaries	41,421.29	46,582.71	42,250.00	4,332.71
Employee Benefits	3,800.45	4,053.61	3,876.00	177.61
Purchased Professional Services	160.00	480.00	163.00	317.00
Other Purchased Services	269.76	0.00	275.00	(275.00)
Supplies	10,827.72	7,302.21	15,891.00	(8,588.79)
Property (Equip & Furn)	7,771.21	12,733.24	7,927.00	4,806.24

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	91,020.55	99,721.87	92,841.00	6,880.87
Employee Benefits	8,089.58	12,708.97	8,251.00	4,457.97
Purchased Professional Services	8,747.47	32,960.79	6,268.00	26,692.79
Purchased Property Services	218.98	6,221.00	223.00	5,998.00
Other Purchased Services	55,124.01	60,320.50	53,649.00	6,671.50
Supplies	5,420.14	3,086.06	5,529.00	(2,442.94)
Other	14,182.90	10,183.90	14,467.00	(4,283.10)
School Administration:				
Salaries	141,311.12	150,746.83	141,735.00	9,011.83
Employee Benefits	25,018.03	20,491.08	25,518.00	(5,026.92)
Purchased Professional Services	14,689.04	1,233.28	14,983.00	(13,749.72)
Other Purchased Services	5,250.05	5,689.78	5,355.00	334.78
Supplies	11,626.68	22,745.12	11,859.00	10,886.12
Other	1,813.02	2,211.25	1,849.00	362.25
Operations & Maintenance:				
Salaries	130,546.32	171,197.59	133,157.00	38,040.59
Employee Benefits	15,597.17	22,008.17	15,908.00	6,100.17
Purchased Professional Services	2,347.43	635.00	2,394.00	(1,759.00)
Purchased Property Services	140.80	30,121.35	144.00	29,977.35
Other Purchased Services	1,020.26	1,066.62	1,041.00	25.62
Supplies	0.00	39.98	0.00	39.98
Motor Fuel	1,685.09	1,493.94	1,719.00	(225.06)
Vehicle Operating Services:				
Salaries	38,942.87	40,269.96	39,722.00	547.96
Employee Benefits	4,998.07	5,647.72	5,098.00	549.72
Other Purchased Services	29,723.42	31,558.21	30,318.00	1,240.21
Motor Fuel	32,333.38	35,056.56	32,980.00	2,076.56
Vehicle & Maintenance Services:				
Purchased Property Services	18,795.88	26,961.04	19,172.00	7,789.04
Supplies	144.42	199.34	147.00	52.34
Other Student Transportation Services:				
Purchased Professional Services	837.75	1,189.62	855.00	334.62
Other Purchased Services	1,156.41	606.28	1,180.00	(573.72)
Other	0.00	1,187.88	0.00	1,187.88

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Other Supplemental Service:				
Salaries	42,072.25	44,678.92	42,914.00	1,764.92
Employee Benefits	3,504.36	3,565.81	3,574.00	(8.19)
Purchased Professional Services	29,563.24	12,377.75	30,155.00	(17,777.25)
Purchased Property Services	908.25	0.00	926.00	(926.00)
Other Purchased Services	0.00	420.00	0.00	420.00
Property (Equip & Furn)	2,137.44	0.00	2,180.00	(2,180.00)
Other	184.97	645.43	189.00	456.43
Operating Transfers:				
To At-Risk	170,000.00	0.00	173,400.00	(173,400.00)
To Summer School	1,500.00	0.00	1,530.00	(1,530.00)
To Special Education	307,069.06	215,538.03	311,134.00	(95,595.97)
To Vocational Education	0.00	0.00	16,000.00	(16,000.00)
Adjustment to Comply with Legal Max			(158,509.00)	158,509.00
Total Expenditures	<u>2,277,969.89</u>	<u>2,240,241.00</u>	<u>\$ 2,240,241.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	3,202.91	8,682.33		
Unencumbered Cash, Beginning	(40,348.09)	19,464.82		
Beginning Cash Adjustment	<u>56,610.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 19,464.82</u>	<u>\$ 28,147.15</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 602,555.90	\$ 661,620.40	\$ 591,598.00	\$ 70,022.40
Delinquent Tax	3,696.55	7,475.85	1,540.00	5,935.85
Motor Veh./16-20M Veh. Tax	39,543.83	39,984.80	33,680.00	6,304.80
Recreational Vehicle Tax	514.25	619.47	441.00	178.47
Total Receipts	<u>646,310.53</u>	<u>709,700.52</u>	<u>\$ 627,259.00</u>	<u>\$ 82,441.52</u>
Expenditures				
Instruction:				
Salaries	90,000.00	48,337.50	91,800.00	(43,462.50)
Employee Benefits	640.02	0.00	653.00	(653.00)
Purchased Professional Services	26,030.39	14,274.58	26,551.00	(12,276.42)
Supplies	11,305.75	30,135.61	24,683.00	5,452.61
Property (Equip & Furn)	0.00	1,652.98	0.00	1,652.98
Other	0.00	59.14	20,000.00	(19,940.86)
Instructional Support Staff:				
Property (Equip & Furn)	9,462.66	907.49	15,026.00	(14,118.51)
School Administration:				
Purchased Professional Services	3,333.50	4,510.00	3,400.00	1,110.00
Operations & Maintenance:				
Purchased Property Services	103,421.77	82,087.00	105,490.00	(23,403.00)
Supplies	150,260.34	171,255.11	157,105.00	14,150.11
Property (Equip & Furn)	2,259.84	0.00	2,305.00	(2,305.00)
Operating Transfers:				
To At-Risk	80,000.00	210,000.00	83,847.00	126,153.00
To Bilingual Education	23,000.00	20,000.00	29,638.00	(9,638.00)
To Food Service	17,400.00	33,000.00	17,748.00	15,252.00
To Professional Development	18,000.00	10,000.00	18,360.00	(8,360.00)
To Parent Education	0.00	2,365.00	6,000.00	(3,635.00)
To Summer School	1,000.00	2,000.00	5,994.00	(3,994.00)
To Special Education	0.00	28,000.00	0.00	28,000.00
To Vocational Education	120,000.00	72,415.59	122,400.00	(49,984.41)
Total Expenditures	<u>656,114.27</u>	<u>731,000.00</u>	<u>\$ 731,000.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 SUPPLEMENTAL GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	(9,803.74)	(21,299.48)		
Unencumbered Cash, Beginning	<u>109,000.29</u>	<u>99,196.55</u>		
Unencumbered Cash, Ending	<u>\$ 99,196.55</u>	<u>\$ 77,897.07</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 170,000.00	\$ 0.00	\$ 173,400.00	\$ (173,400.00)
From Supplemental General	80,000.00	210,000.00	83,847.00	126,153.00
Total Receipts	<u>250,000.00</u>	<u>210,000.00</u>	<u>\$ 257,247.00</u>	<u>\$ (47,247.00)</u>
Expenditures				
Instruction:				
Salaries	218,530.34	202,734.83	238,284.00	(35,549.17)
Employee Benefits	8,497.36	7,078.49	8,667.00	(1,588.51)
Other Purchased Services	0.00	0.00	57,647.00	(57,647.00)
Supplies	4,780.73	2,023.93	10,410.00	(8,386.07)
Other	450.00	450.00	459.00	(9.00)
Total Expenditures	<u>232,258.43</u>	<u>212,287.25</u>	<u>\$ 315,467.00</u>	<u>\$ (103,179.75)</u>
Receipts Over (Under) Expenditures	17,741.57	(2,287.25)		
Unencumbered Cash, Beginning	<u>40,478.90</u>	<u>58,220.47</u>		
Unencumbered Cash, Ending	<u>\$ 58,220.47</u>	<u>\$ 55,933.22</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From Supplemental General	\$ 23,000.00	\$ 20,000.00	\$ 29,638.00	\$ (9,638.00)
Total Receipts	<u>23,000.00</u>	<u>20,000.00</u>	<u>\$ 29,638.00</u>	<u>\$ (9,638.00)</u>
Expenditures				
Instruction:				
Salaries	11,980.00	23,241.59	30,000.00	(6,758.41)
Employee Benefits	161.17	198.41	1,000.00	(801.59)
Other Purchased Services	240.00	0.00	0.00	0.00
Supplies	<u>257.41</u>	<u>0.00</u>	<u>9,000.00</u>	<u>(9,000.00)</u>
Total Expenditures	<u>12,638.58</u>	<u>23,440.00</u>	<u>\$ 40,000.00</u>	<u>\$ (16,560.00)</u>
Receipts Over (Under) Expenditures	10,361.42	(3,440.00)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>10,361.42</u>		
Unencumbered Cash, Ending	<u>\$ 10,361.42</u>	<u>\$ 6,921.42</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 258,145.77	\$ 316,950.56	\$ 297,514.00	\$ 19,436.56
Delinquent Tax	1,171.40	2,688.27	661.00	2,027.27
Motor Veh./16-20M Veh. Tax	13,416.55	16,276.02	11,928.00	4,348.02
Recreational Vehicle Tax	180.91	263.09	156.00	107.09
Local Sources:				
Interest on Idle Funds	5,187.36	2,950.01	12,000.00	(9,049.99)
Other Receipts from Local Sources	112,322.01	7,844.41	25,000.00	(17,155.59)
Total Receipts	<u>390,424.00</u>	<u>346,972.36</u>	<u>\$ 347,259.00</u>	<u>\$ (286.64)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	51,694.12	71,112.94	200,000.00	(128,887.06)
Student Support Services:				
Property (Equip & Furn)	7,338.00	0.00	100,000.00	(100,000.00)
Instructional Support Staff:				
Property (Equip & Furn)	172.33	2,467.07	100,000.00	(97,532.93)
General Administration:				
Property (Equip & Furn)	4,403.11	4,061.32	6,000.00	(1,938.68)
School Administration:				
Property (Equip & Furn)	9,705.53	6,033.47	10,000.00	(3,966.53)
Operations & Maintenance:				
Property (Equip & Furn)	19,143.04	6,292.45	20,000.00	(13,707.55)
Transportation:				
Property (Equip & Buses)	0.00	55,204.00	200,000.00	(144,796.00)
Facility Acquis. & Constr. Services:				
Site Improvement Services	193,767.20	19,655.71	88,000.00	(68,344.29)
Architectural & Engineering Svcs.	112.00	2,550.00	2,000.00	550.00
Building Improvements	52,646.39	21,857.63	80,000.00	(58,142.37)
Other	169,277.19	29,334.57	0.00	29,334.57
Total Expenditures	<u>508,258.91</u>	<u>218,569.16</u>	<u>\$ 806,000.00</u>	<u>\$ (587,430.84)</u>
Receipts Over (Under) Expenditures	(117,834.91)	128,403.20		
Unencumbered Cash, Beginning	<u>853,753.07</u>	<u>735,918.16</u>		
Unencumbered Cash, Ending	<u>\$ 735,918.16</u>	<u>\$ 864,321.36</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 3,300.00	\$ 2,250.00	\$ 2,500.00	\$ (250.00)
State Aid:				
State Safety Aid	<u>1,767.00</u>	<u>2,210.00</u>	<u>2,875.00</u>	<u>(665.00)</u>
Total Receipts	<u>5,067.00</u>	<u>4,460.00</u>	<u>\$ 5,375.00</u>	<u>\$ (915.00)</u>
Expenditures				
Instruction:				
Salaries	3,135.80	4,050.00	5,139.00	(1,089.00)
Employee Benefits	280.25	349.73	286.00	63.73
Other Purchased Services	0.00	0.00	17,182.00	(17,182.00)
Supplies	60.00	0.00	61.00	(61.00)
Vehicle Operations & Maint. Services:				
Motor Fuel	564.22	542.05	576.00	(33.95)
Property (Equip & Furn)	<u>180.00</u>	<u>0.00</u>	<u>184.00</u>	<u>(184.00)</u>
Total Expenditures	<u>4,220.27</u>	<u>4,941.78</u>	<u>\$ 23,428.00</u>	<u>\$ (18,486.22)</u>
Receipts Over (Under) Expenditures	846.73	(481.78)		
Unencumbered Cash, Beginning	<u>17,206.99</u>	<u>18,053.72</u>		
Unencumbered Cash, Ending	<u>\$ 18,053.72</u>	<u>\$ 17,571.94</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 57,915.25	\$ 66,698.04	\$ 56,065.00	\$ 10,633.04
Miscellaneous	20.00	0.00	0.00	0.00
State Aid:				
State Food Assistance	1,738.78	1,858.05	1,504.00	354.05
Federal Aid:				
Child Nutrition Program	69,329.40	75,264.51	69,290.00	5,974.51
Operating Transfers:				
From Supplemental General	17,400.00	33,000.00	17,748.00	15,252.00
Total Receipts	<u>146,403.43</u>	<u>176,820.60</u>	<u>\$ 144,607.00</u>	<u>\$ 32,213.60</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	4,065.43	1,850.45	4,147.00	(2,296.55)
Property (Equip & Furn)	0.00	13,950.00	15,000.00	(1,050.00)
Food Service Operation:				
Salaries	49,333.36	60,604.25	55,000.00	5,604.25
Employee Benefits	4,530.27	5,290.91	7,500.00	(2,209.09)
Food & Supplies	88,579.61	92,626.11	96,000.00	(3,373.89)
Property (Equip & Furn)	231.98	900.00	1,000.00	(100.00)
Other	177.76	3,336.59	10,268.00	(6,931.41)
Total Expenditures	<u>146,918.41</u>	<u>178,558.31</u>	<u>\$ 188,915.00</u>	<u>\$ (10,356.69)</u>
Receipts Over (Under) Expenditures	(514.98)	(1,737.71)		
Unencumbered Cash, Beginning	<u>44,824.32</u>	<u>44,309.34</u>		
Unencumbered Cash, Ending	<u>\$ 44,309.34</u>	<u>\$ 42,571.63</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From Supplemental General	\$ 18,000.00	\$ 10,000.00	\$ 18,360.00	\$ (8,360.00)
Total Receipts	<u>18,000.00</u>	<u>10,000.00</u>	<u>\$ 18,360.00</u>	<u>\$ (8,360.00)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	9,359.51	20,589.55	20,000.00	589.55
Other Purchased Services	5,597.78	2,324.34	8,000.00	(5,675.66)
Supplies	2,236.00	573.25	2,000.00	(1,426.75)
Other	<u>1,557.69</u>	<u>1,389.65</u>	<u>20,090.00</u>	<u>(18,700.35)</u>
Total Expenditures	<u>18,750.98</u>	<u>24,876.79</u>	<u>\$ 50,090.00</u>	<u>\$ (25,213.21)</u>
Receipts Over (Under) Expenditures	(750.98)	(14,876.79)		
Unencumbered Cash, Beginning	<u>32,483.43</u>	<u>31,732.45</u>		
Unencumbered Cash, Ending	<u>\$ 31,732.45</u>	<u>\$ 16,855.66</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
PARENT EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 0.00	\$ 2,365.00	\$ 6,000.00	\$ (3,635.00)
Total Receipts	0.00	2,365.00	\$ 6,000.00	\$ (3,635.00)
Expenditures				
Student Support Services:				
Other Purchased Services:				
Payments to Co-ops/Interlocal	6,000.00	6,500.00	6,000.00	500.00
Other	0.00	0.00	4,135.00	(4,135.00)
Total Expenditures	6,000.00	6,500.00	\$ 10,135.00	\$ (3,635.00)
Receipts Over (Under) Expenditures	(6,000.00)	(4,135.00)		
Unencumbered Cash, Beginning	10,135.00	4,135.00		
Unencumbered Cash, Ending	\$ 4,135.00	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
SUMMER SCHOOL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 1,500.00	\$ 0.00	\$ 1,530.00	\$ (1,530.00)
From Supplemental General	<u>1,000.00</u>	<u>2,000.00</u>	<u>5,994.00</u>	<u>(3,994.00)</u>
Total Receipts	<u>2,500.00</u>	<u>2,000.00</u>	<u>\$ 7,524.00</u>	<u>\$ (5,524.00)</u>
Expenditures				
Instruction:				
Salaries	2,036.00	1,936.00	4,000.00	(2,064.00)
Other Purchased Services	0.00	0.00	3,688.00	(3,688.00)
Supplies	149.55	0.00	0.00	0.00
Other	<u>0.00</u>	<u>76.25</u>	<u>150.00</u>	<u>(73.75)</u>
Total Expenditures	<u>2,185.55</u>	<u>2,012.25</u>	<u>\$ 7,838.00</u>	<u>\$ (5,825.75)</u>
Receipts Over (Under) Expenditures	314.45	(12.25)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>314.45</u>		
Unencumbered Cash, Ending	<u>\$ 314.45</u>	<u>\$ 302.20</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 4,207.34	\$ 9,837.31	\$ 0.00	\$ 9,837.31
Operating Transfers:				
From General	307,069.06	215,538.03	311,134.00	(95,595.97)
From Supplemental General	<u>0.00</u>	<u>28,000.00</u>	<u>0.00</u>	<u>28,000.00</u>
Total Receipts	<u>311,276.40</u>	<u>253,375.34</u>	<u>\$ 311,134.00</u>	<u>\$ (57,758.66)</u>
Expenditures				
Instruction:				
Salaries	1,649.86	3,831.57	2,000.00	1,831.57
Employee Benefits	0.00	10.04	0.00	10.04
Purchased Professional Services	42.50	916.00	43.00	873.00
Other Purchased Services				
Assessments	103,713.30	103,986.14	105,788.00	(1,801.86)
Flow-thru	218,016.00	215,166.00	222,376.00	(7,210.00)
Other	0.00	382.70	25,124.00	(24,741.30)
Supplies	928.00	318.80	947.00	(628.20)
Other	20.40	617.77	140,000.00	(139,382.23)
Operations & Maintenance:				
Purchased Property Services	550.28	623.77	800.00	(176.23)
Heating	1,839.10	2,107.15	2,000.00	107.15
Vehicle Operating Services:				
Employee Benefits	22.47	0.00	23.00	(23.00)
Supplies	<u>880.98</u>	<u>0.00</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
Total Expenditures	<u>327,662.89</u>	<u>327,959.94</u>	<u>\$ 504,101.00</u>	<u>\$ (176,141.06)</u>
Receipts Over (Under) Expenditures	(16,386.49)	(74,584.60)		
Unencumbered Cash, Beginning	<u>211,389.38</u>	<u>195,002.89</u>		
Unencumbered Cash, Ending	<u>\$ 195,002.89</u>	<u>\$ 120,418.29</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 VOCATIONAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 0.00	\$ 16,000.00	\$ (16,000.00)
From Supplemental General	<u>120,000.00</u>	<u>72,415.59</u>	<u>122,400.00</u>	<u>(49,984.41)</u>
Total Receipts	<u>120,000.00</u>	<u>72,415.59</u>	<u>\$ 138,400.00</u>	<u>\$ (65,984.41)</u>
Expenditures				
Instruction:				
Salaries	97,604.89	97,263.18	125,000.00	(27,736.82)
Employee Benefits	8,612.83	8,277.98	10,000.00	(1,722.02)
Other Purchased Services	360.00	1,198.84	367.00	831.84
Supplies	9,185.95	9,539.67	23,000.00	(13,460.33)
Property (Equip & Furn)	461.08	875.90	10,000.00	(9,124.10)
Other	160.00	293.64	37,612.00	(37,318.36)
Instructional Support Staff:				
Other Purchased Services	484.38	343.06	5,000.00	(4,656.94)
Supplies	0.00	0.00	5,000.00	(5,000.00)
Operations & Maintenance:				
Purchased Property Services	<u>0.00</u>	<u>17.38</u>	<u>0.00</u>	<u>17.38</u>
Total Expenditures	<u>116,869.13</u>	<u>117,809.65</u>	<u>\$ 215,979.00</u>	<u>\$ (98,169.35)</u>
Receipts Over (Under) Expenditures	3,130.87	(45,394.06)		
Unencumbered Cash, Beginning	<u>74,447.23</u>	<u>77,578.10</u>		
Unencumbered Cash, Ending	<u>\$ 77,578.10</u>	<u>\$ 32,184.04</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>5,598.09</u>	<u>5,598.09</u>
Unencumbered Cash, Ending	<u><u>\$ 5,598.09</u></u>	<u><u>\$ 5,598.09</u></u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS	\$ 142,208.27	\$ 171,854.17	\$ 176,338.00	\$ (4,483.83)
Total Receipts	<u>142,208.27</u>	<u>171,854.17</u>	<u>\$ 176,338.00</u>	<u>\$ (4,483.83)</u>
Expenditures				
Instruction:				
Employee Benefits	86,400.96	109,561.75	122,175.00	(12,613.25)
Student Support Services:				
Employee Benefits	6,120.44	4,132.97	5,300.00	(1,167.03)
Instructional Support Staff:				
Employee Benefits	1,017.71	2,617.32	1,763.00	854.32
General Administration:				
Employee Benefits	10,751.55	10,421.16	10,600.00	(178.84)
School Administration:				
Employee Benefits	16,678.44	15,668.68	14,000.00	1,668.68
Other Supplemental Services:				
Employee Benefits	5,141.01	5,034.85	5,000.00	34.85
Operations & Maintenance:				
Employee Benefits	13,123.78	16,446.92	10,000.00	6,446.92
Student Transportation Services:				
Employee Benefits	779.41	2,770.02	1,000.00	1,770.02
Food Service:				
Employee Benefits	<u>2,194.97</u>	<u>5,200.50</u>	<u>6,500.00</u>	<u>(1,299.50)</u>
Total Expenditures	<u>142,208.27</u>	<u>171,854.17</u>	<u>\$ 176,338.00</u>	<u>\$ (4,483.83)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 CONTINGENCY RESERVE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>230,472.00</u>	<u>230,472.00</u>
Unencumbered Cash, Ending	<u>\$ 230,472.00</u>	<u>\$ 230,472.00</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Fines	\$ 184.38	\$ 254.50
Rental Fees & Books	11,660.00	15,971.62
Miscellaneous	<u>10,626.54</u>	<u>11,372.63</u>
Total Receipts	<u>22,470.92</u>	<u>27,598.75</u>
Expenditures		
Instruction:		
Supplies	<u>9,288.89</u>	<u>4,351.22</u>
Total Expenditures	<u>9,288.89</u>	<u>4,351.22</u>
Receipts Over (Under) Expenditures	13,182.03	23,247.53
Unencumbered Cash, Beginning	<u>44,995.65</u>	<u>58,177.68</u>
Unencumbered Cash, Ending	<u><u>\$ 58,177.68</u></u>	<u><u>\$ 81,425.21</u></u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
RECREATION COMMISSION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 100,684.93	\$ 126,136.44	\$ 118,320.00	\$ 7,816.44
Delinquent Tax	556.22	1,188.60	257.00	931.60
Motor Veh./16-20M Veh. Tax	6,041.77	6,542.14	5,221.00	1,321.14
Recreational Vehicle Tax	79.53	103.15	68.00	35.15
Total Receipts	<u>107,362.45</u>	<u>133,970.33</u>	<u>\$ 123,866.00</u>	<u>\$ 10,104.33</u>
Expenditures				
Community Service Operations	<u>101,000.00</u>	<u>123,866.00</u>	<u>123,866.00</u>	<u>0.00</u>
Total Expenditures	<u>101,000.00</u>	<u>123,866.00</u>	<u>\$ 123,866.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	6,362.45	10,104.33		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>6,362.45</u>		
Unencumbered Cash, Ending	<u>\$ 6,362.45</u>	<u>\$ 16,466.78</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 RECREATION COMMISSION EMPLOYEE BENEFIT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 19,241.51	\$ 23,451.43	\$ 21,995.00	\$ 1,456.43
Delinquent Tax	111.82	232.52	49.00	183.52
Motor Veh./16-20M Veh. Tax	1,276.24	1,261.61	1,030.00	231.61
Recreational Vehicle Tax	16.60	19.74	13.00	6.74
Total Receipts	<u>20,646.17</u>	<u>24,965.30</u>	<u>\$ 23,087.00</u>	<u>\$ 1,878.30</u>
Expenditures				
Community Service Operations	<u>20,000.00</u>	<u>23,087.00</u>	<u>23,087.00</u>	<u>0.00</u>
Total Expenditures	<u>20,000.00</u>	<u>23,087.00</u>	<u>\$ 23,087.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	646.17	1,878.30		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>646.17</u>		
Unencumbered Cash, Ending	<u>\$ 646.17</u>	<u>\$ 2,524.47</u>		

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 34,428.00	\$ 33,999.00
Total Receipts	<u>34,428.00</u>	<u>33,999.00</u>
Expenditures		
Instruction:		
Salaries	30,801.26	30,600.04
Supplies	3,443.00	3,398.96
Instructional Support Staff:		
Purchased Professional Services	<u>183.74</u>	<u>0.00</u>
Total Expenditures	<u>34,428.00</u>	<u>33,999.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 TITLE I CARRYOVER FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 7,587.00	\$ 8,617.00
Total Receipts	<u>7,587.00</u>	<u>8,617.00</u>
Expenditures		
Instruction:		
Salaries	7,587.00	2,690.20
Supplies	<u>0.00</u>	<u>5,926.80</u>
Total Expenditures	<u>7,587.00</u>	<u>8,617.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 TITLE I SCHOOL IMPROVEMENT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 18,945.00	\$ 32,893.00
Total Receipts	<u>18,945.00</u>	<u>32,893.00</u>
Expenditures		
Instruction:		
Salaries	0.00	2,562.75
Purchased Professional Services	14,369.56	14,692.41
Supplies	8,765.31	9,450.91
Other	<u>0.00</u>	<u>555.48</u>
Total Expenditures	<u>23,134.87</u>	<u>27,261.55</u>
Receipts Over (Under) Expenditures	(4,189.87)	5,631.45
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(4,189.87)</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ (4,189.87)</u></u>	<u><u>\$ 1,441.58</u></u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 9,234.00	\$ 8,678.00
Total Receipts	<u>9,234.00</u>	<u>8,678.00</u>
Expenditures		
Instruction:		
Salaries	700.00	0.00
Purchased Professional Services	7,425.34	7,940.32
Instructional Support Staff:		
Other Purchased Services	<u>1,108.66</u>	<u>737.68</u>
Total Expenditures	<u>9,234.00</u>	<u>8,678.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 56,202.59	\$ 27,570.00
Total Receipts	<u>56,202.59</u>	<u>27,570.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	29,322.00	27,570.00
General Administration:		
Property (Equip & Furn)	<u>8,553.95</u>	<u>0.00</u>
Total Expenditures	<u>37,875.95</u>	<u>27,570.00</u>
Receipts Over (Under) Expenditures	18,326.64	0.00
Unencumbered Cash, Beginning	<u>(18,326.64)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2014  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Delinquent Tax	\$ 4.19	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	<u>4.19</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	4.19	0.00		
Unencumbered Cash, Beginning	<u>59,051.13</u>	<u>59,055.32</u>		
Unencumbered Cash, Ending	<u>\$ 59,055.32</u>	<u>\$ 59,055.32</u>		

## UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2014	\$ 746.15	\$ 289.55	\$ 1,035.70	\$ 0.00
Class of 2015	3,213.73	4,716.59	6,840.43	1,089.89
Class of 2016	1,935.73	2,287.20	0.00	4,222.93
Class of 2017	0.00	2,300.38	0.00	2,300.38
N Club	7,022.02	11,781.52	13,491.56	5,311.98
FFA	4,578.81	15,427.86	11,354.74	8,651.93
FCCLA	2,903.07	3,794.23	5,236.87	1,460.43
National Honor Society	36.25	200.00	166.60	69.65
KAYS	3,472.92	799.14	517.28	3,754.78
Pep Club	3,400.97	11,911.35	14,118.51	1,193.81
Student Council	2,365.69	2,193.00	1,971.22	2,587.47
Year Book	4,841.18	8,280.03	10,312.08	2,809.13
Sales Tax	43.58	5,011.17	5,045.81	8.94
Total High School	34,560.10	68,992.02	70,090.80	33,461.32
Elementary School:				
Activities	202.06	365.75	392.00	175.81
Library	3,548.22	2,796.73	3,097.53	3,247.42
Total Elementary School	3,750.28	3,162.48	3,489.53	3,423.23
Total Agency Funds	\$ 38,310.38	\$ 72,154.50	\$ 73,580.33	\$ 36,884.55

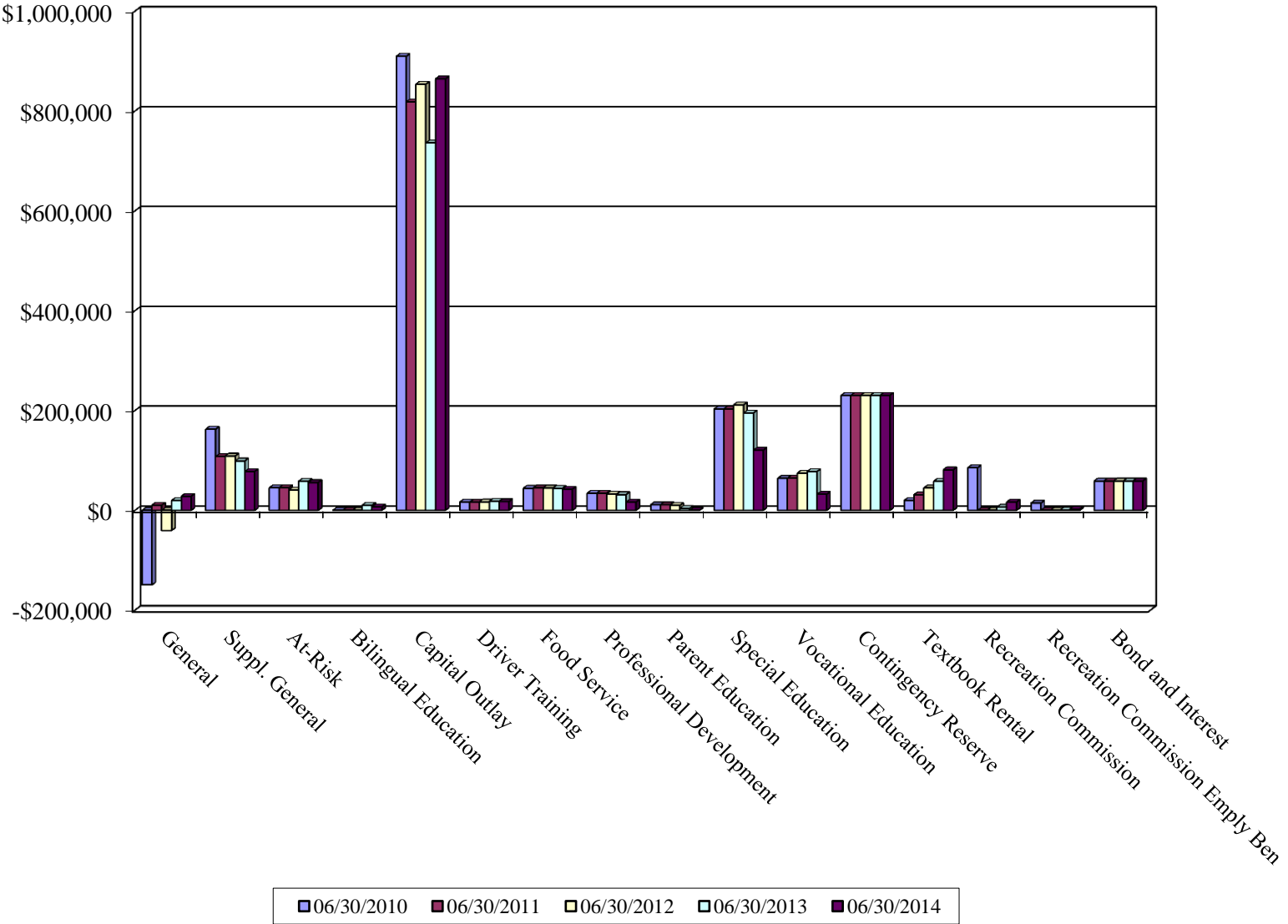
UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 4,142.19	\$ 0.00	\$ 57,490.21
Total Gate Receipts	<u>4,142.19</u>	<u>0.00</u>	<u>57,490.21</u>
School Projects:			
High School:			
Concessions	1,365.42	0.00	16,182.79
Awards	1,004.55	0.00	428.59
Band Trip	3,238.97	0.00	6,629.64
Scholars Bowl	146.00	0.00	835.00
School Play	2,517.61	0.00	0.00
Speech/Drama	<u>1,459.98</u>	<u>0.00</u>	<u>0.00</u>
Total School Projects	<u>9,732.53</u>	<u>0.00</u>	<u>24,076.02</u>
Total District Activity Funds	<u><u>\$ 13,874.72</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 81,566.23</u></u>

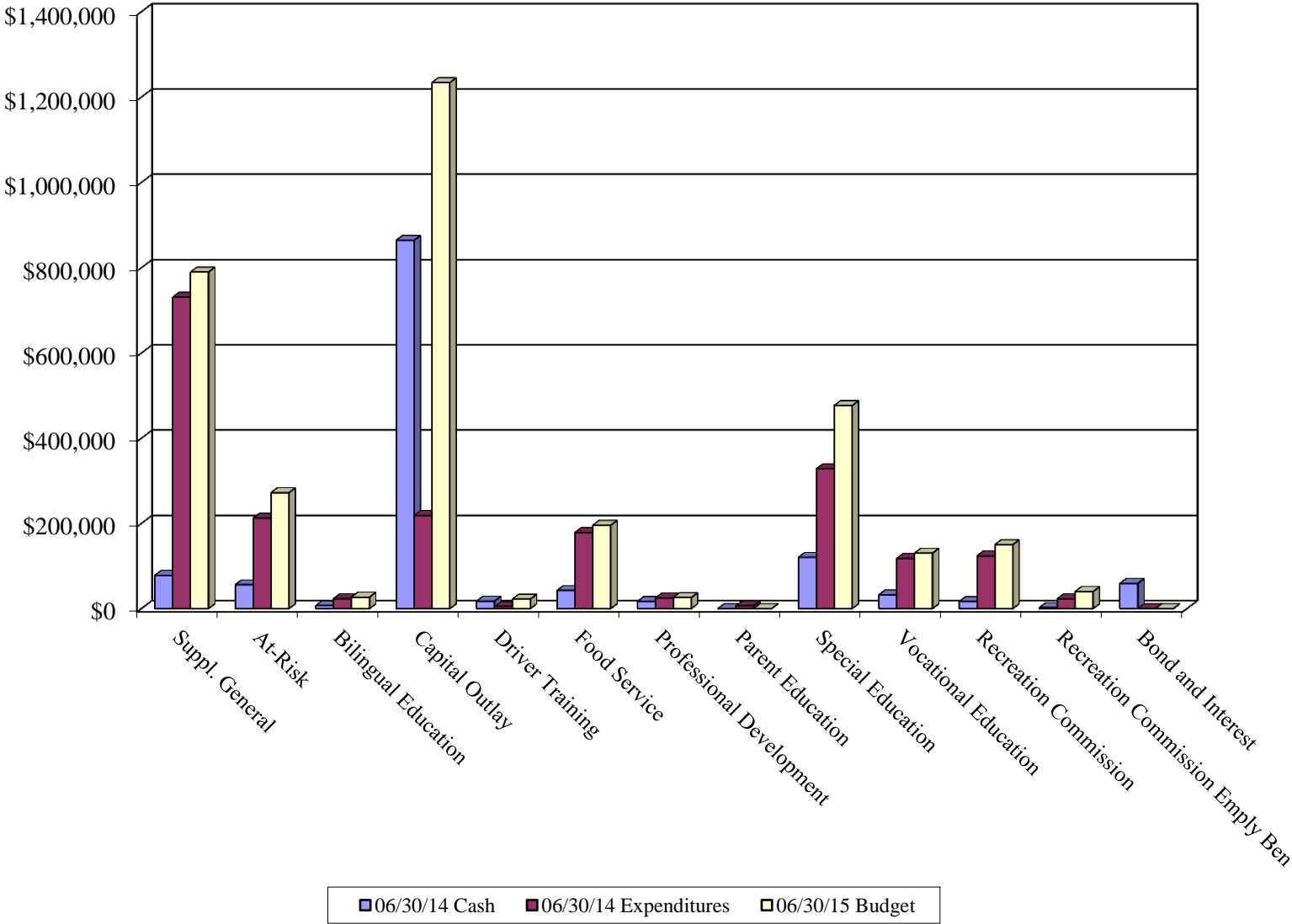
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 59,368.15	\$ 2,264.25	\$ 0.00	\$ 2,264.25
<u>59,368.15</u>	<u>2,264.25</u>	<u>0.00</u>	<u>2,264.25</u>
17,035.18	513.03	0.00	513.03
1,162.33	270.81	0.00	270.81
6,664.39	3,204.22	0.00	3,204.22
916.00	65.00	0.00	65.00
279.67	2,237.94	0.00	2,237.94
<u>0.00</u>	<u>1,459.98</u>	<u>0.00</u>	<u>1,459.98</u>
<u>26,057.57</u>	<u>7,750.98</u>	<u>0.00</u>	<u>7,750.98</u>
<u>\$ 85,425.72</u>	<u>\$ 10,015.23</u>	<u>\$ 0.00</u>	<u>\$ 10,015.23</u>

## **SUPPLEMENTARY INFORMATION**

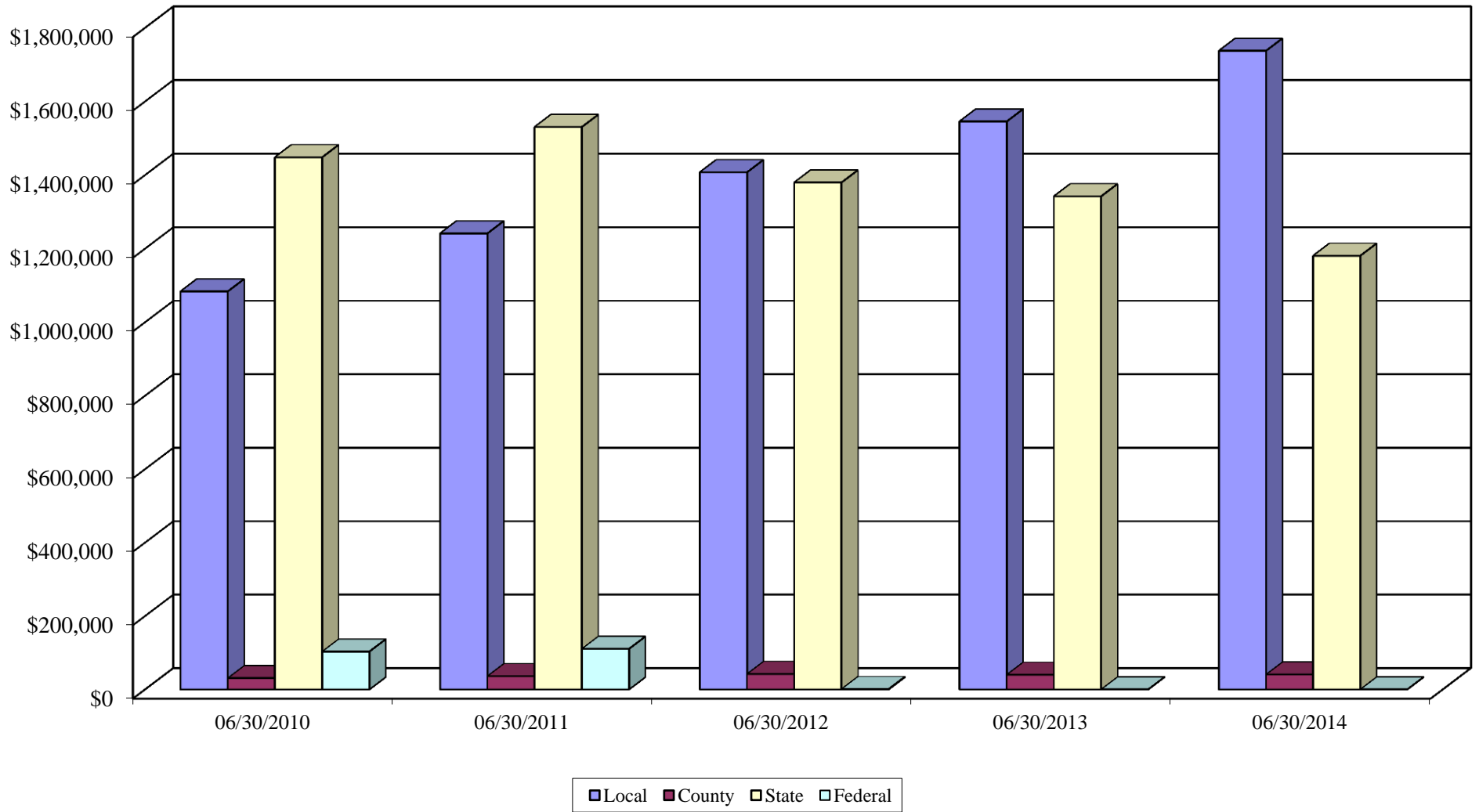
**Unified School District No. 303**  
**Ness City, Kansas**  
**Unencumbered Cash Balances - Selected Funds**



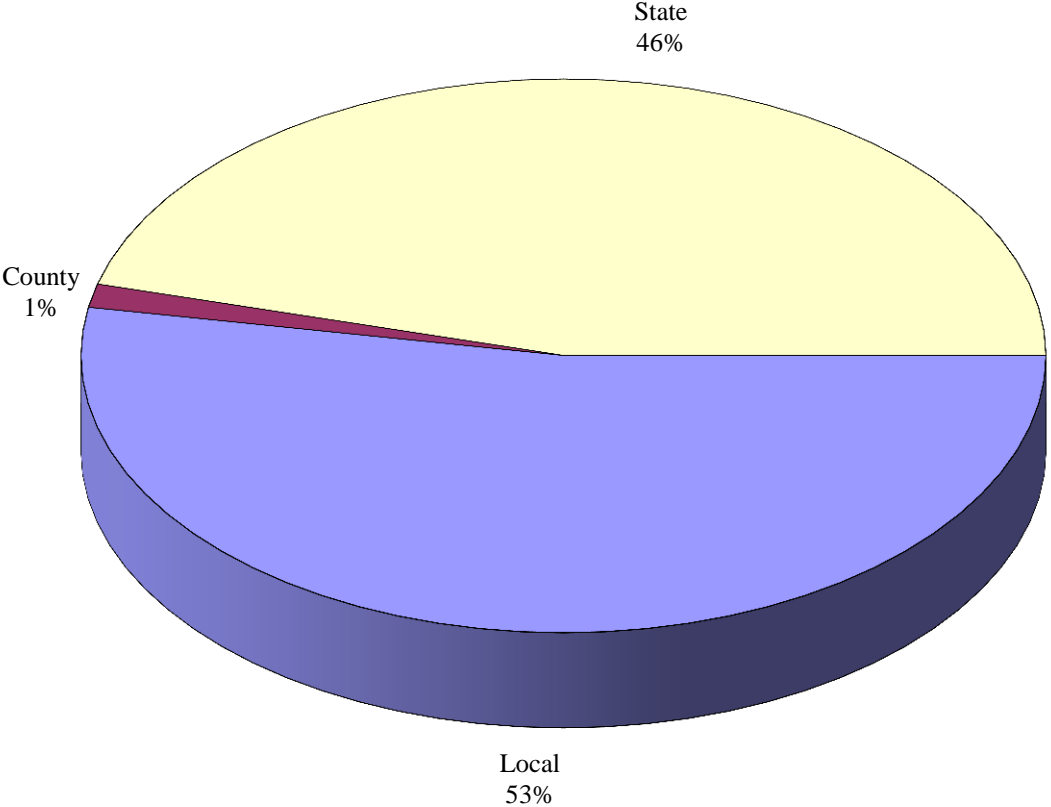
# **Unified School District No. 303** **Ness City, Kansas** **Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Receipts**

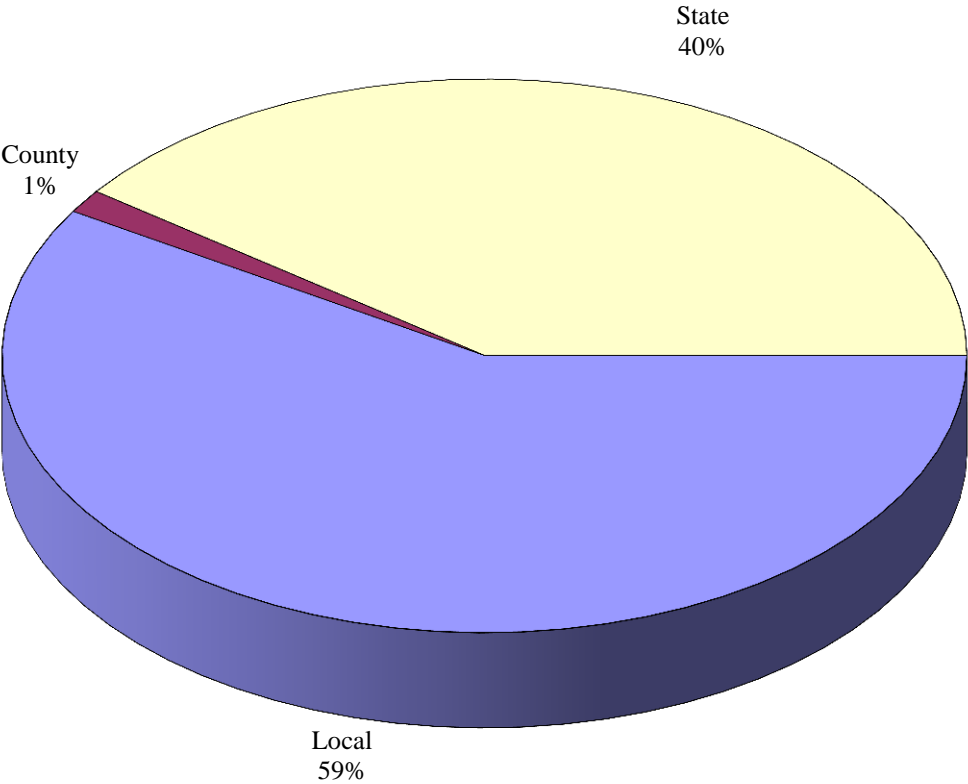


**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Receipts**



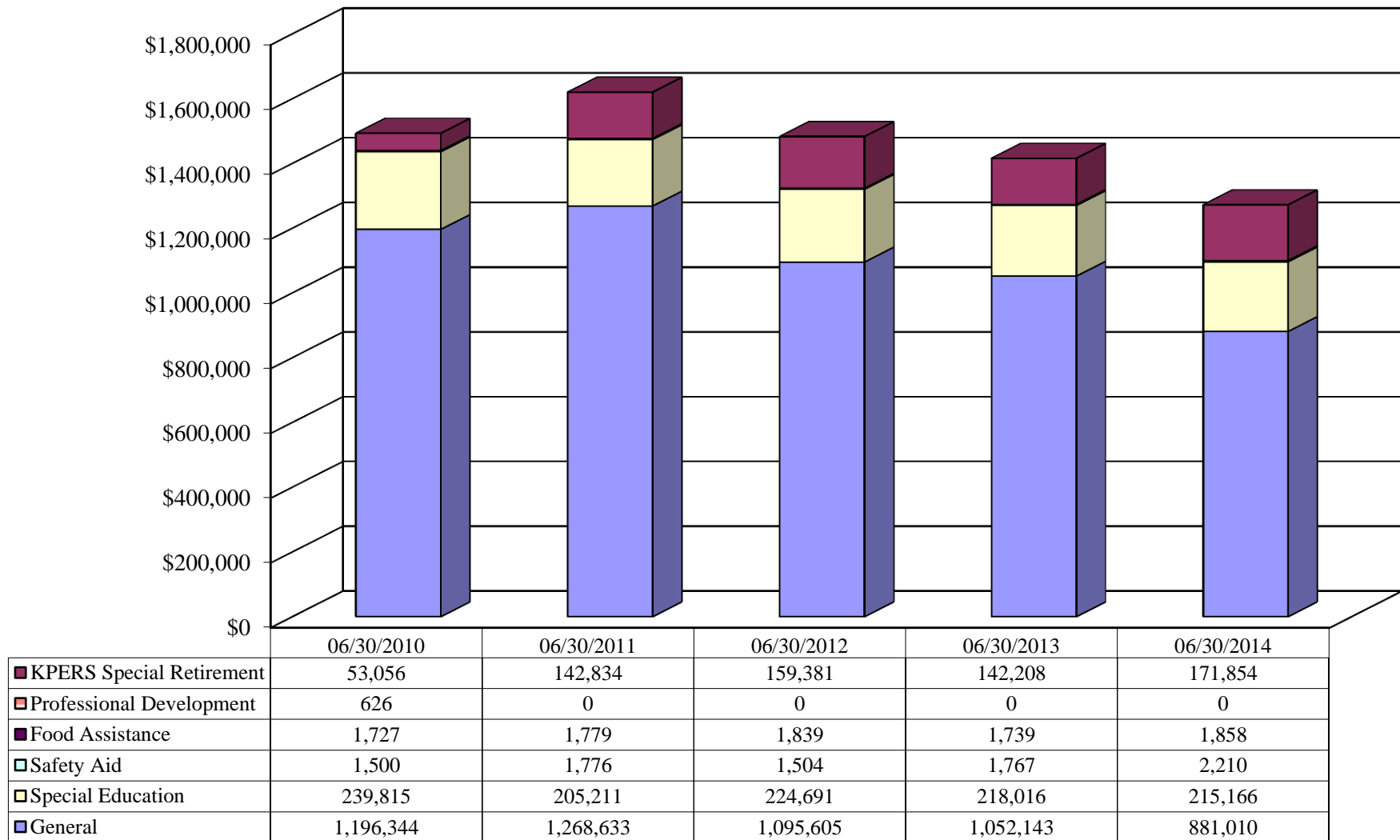
**06/30/2013**

**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Receipts**

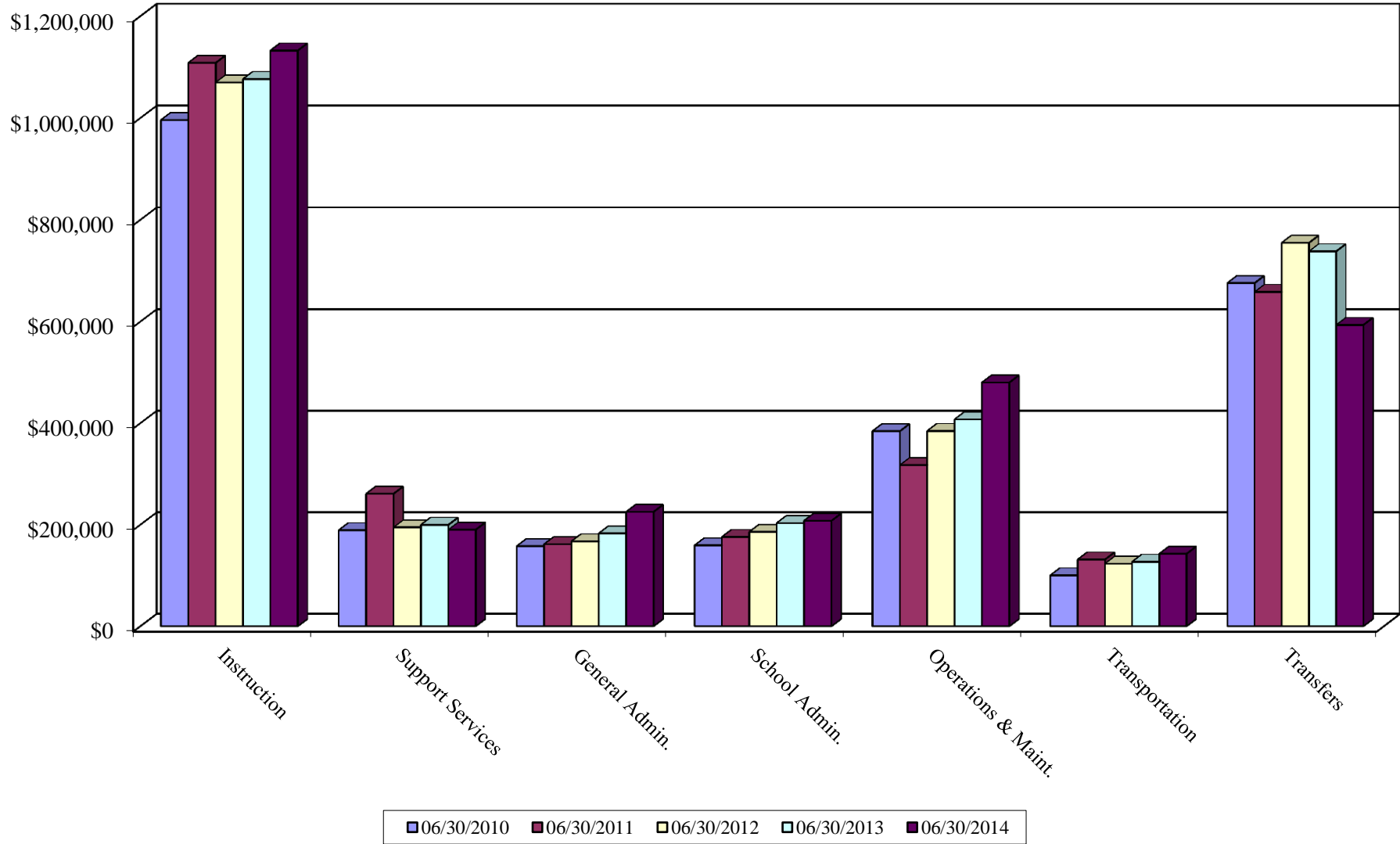


**06/30/2014**

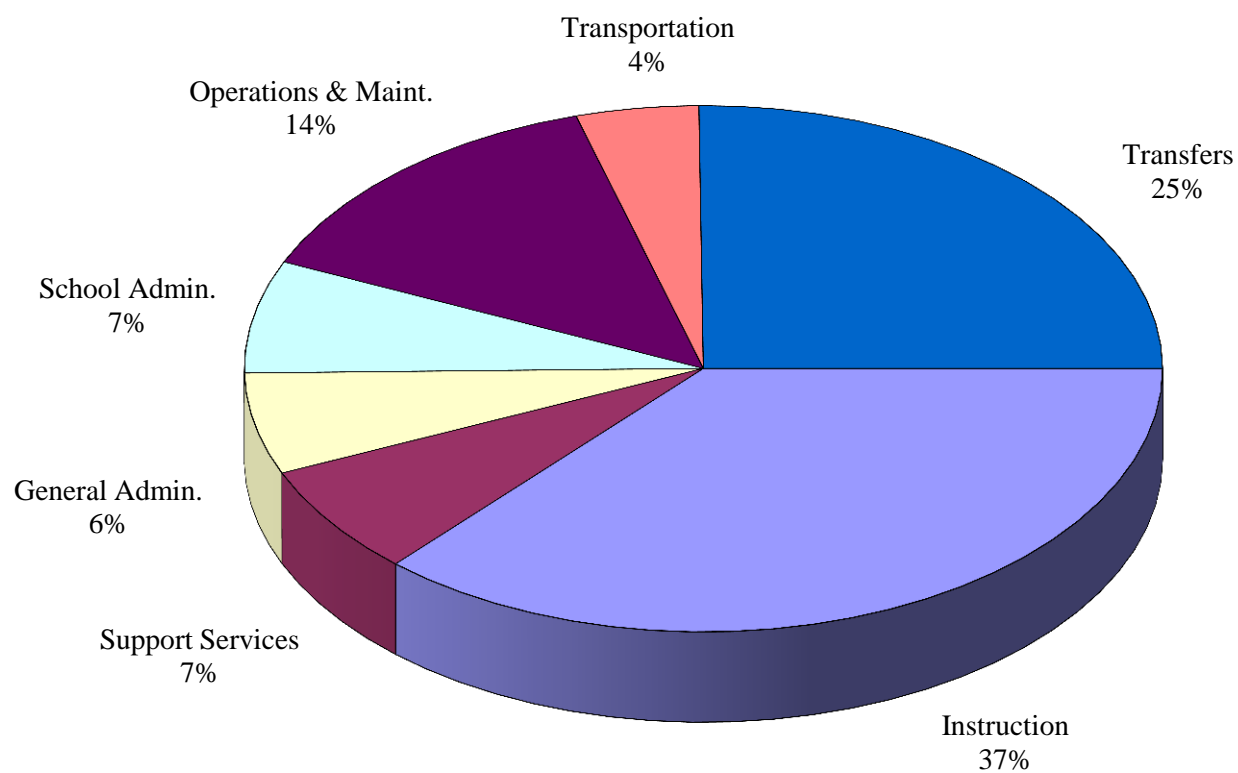
**Unified School District No. 303**  
**Ness City, Kansas**  
**State Aid**



**Unified School District No. 303**  
**Ness City, Kansas**  
**General & Supplemental General Fund Expenditures**

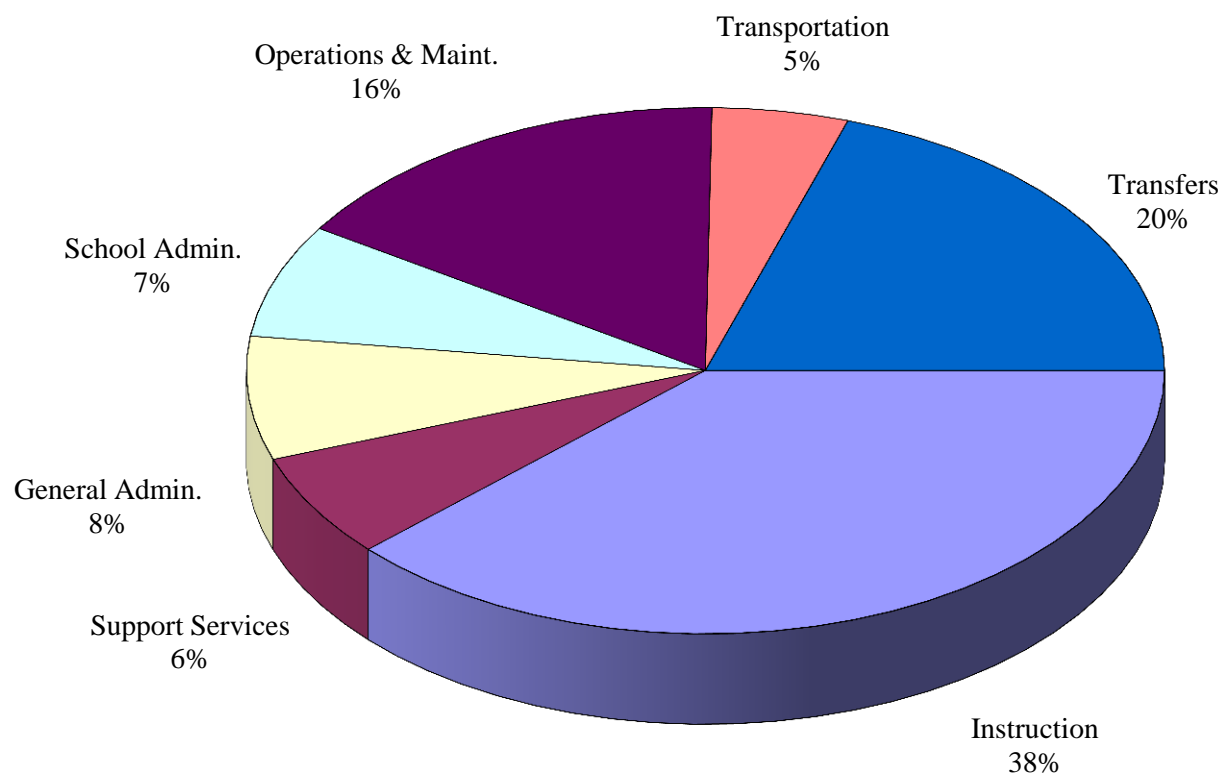


**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Expenditures**



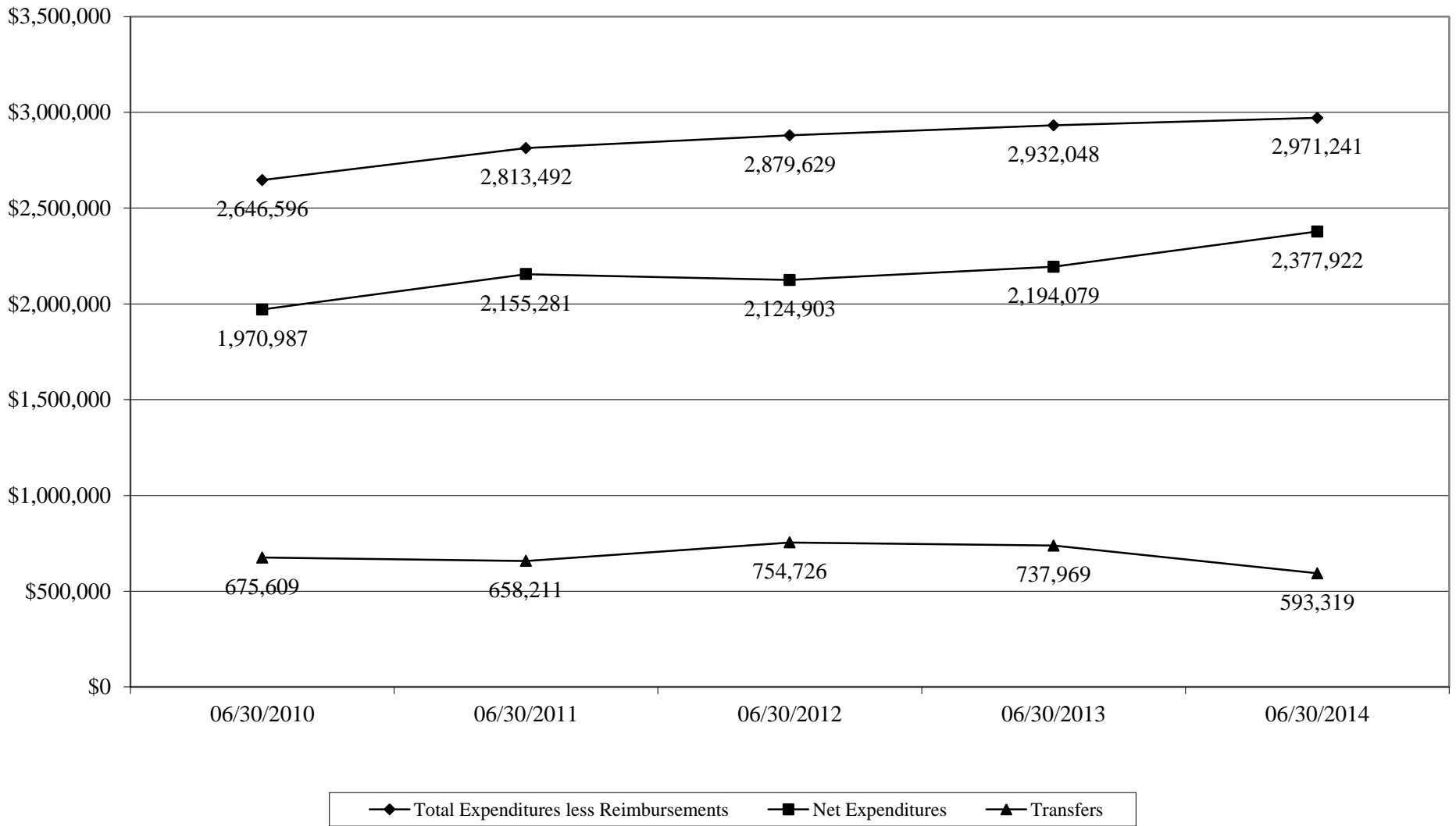
**06/30/2013**

**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Expenditures**

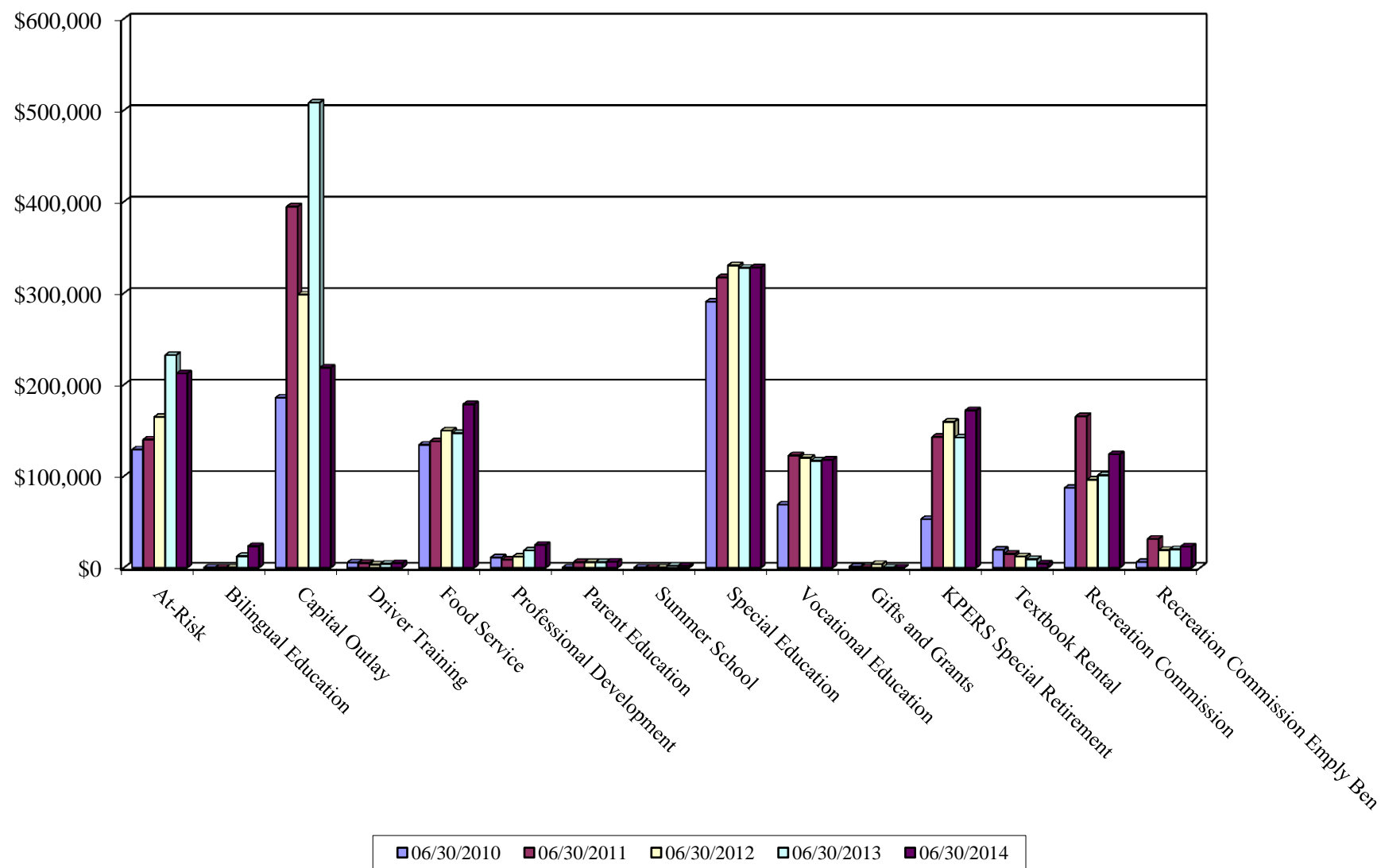


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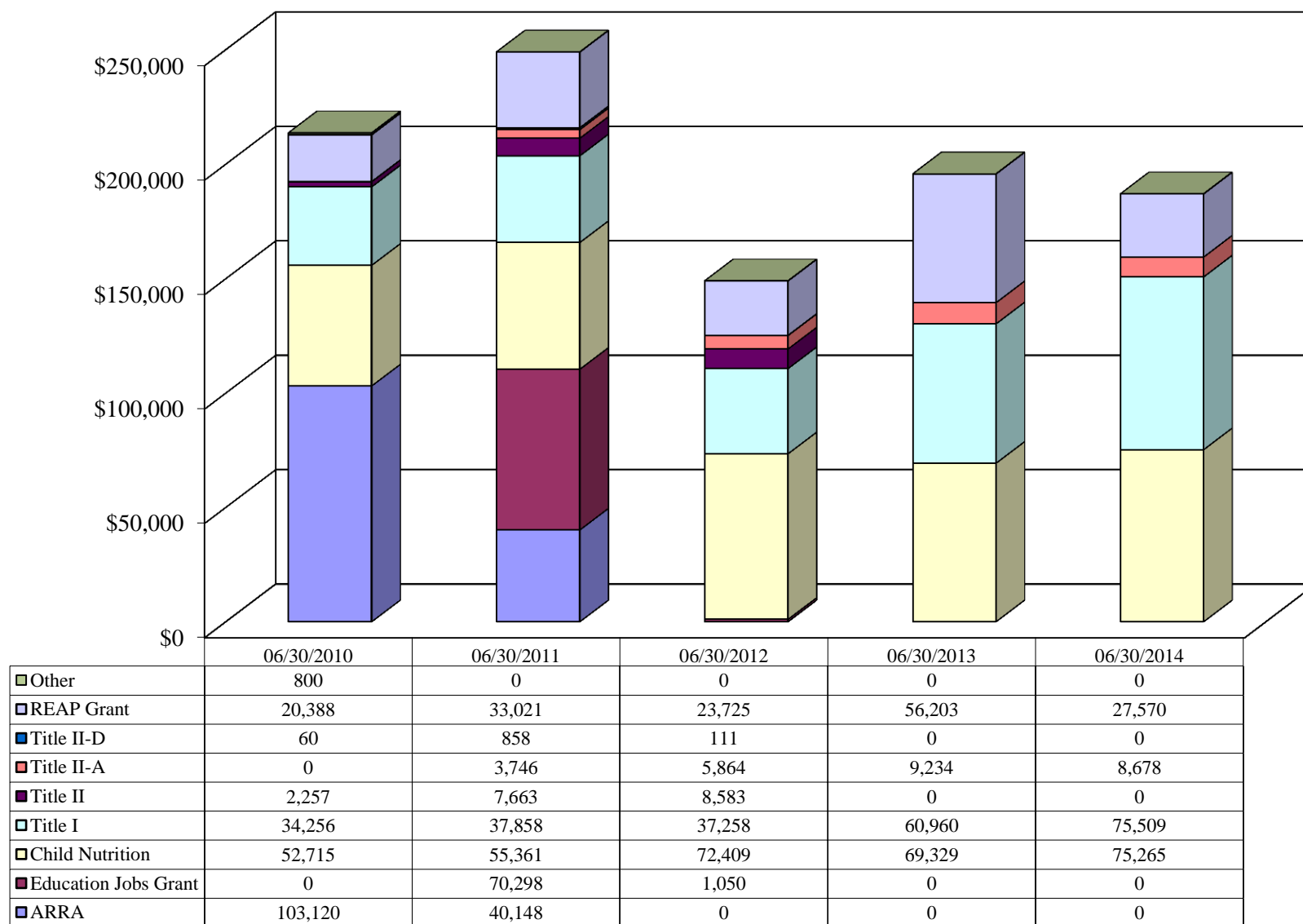
**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund Expenditures**



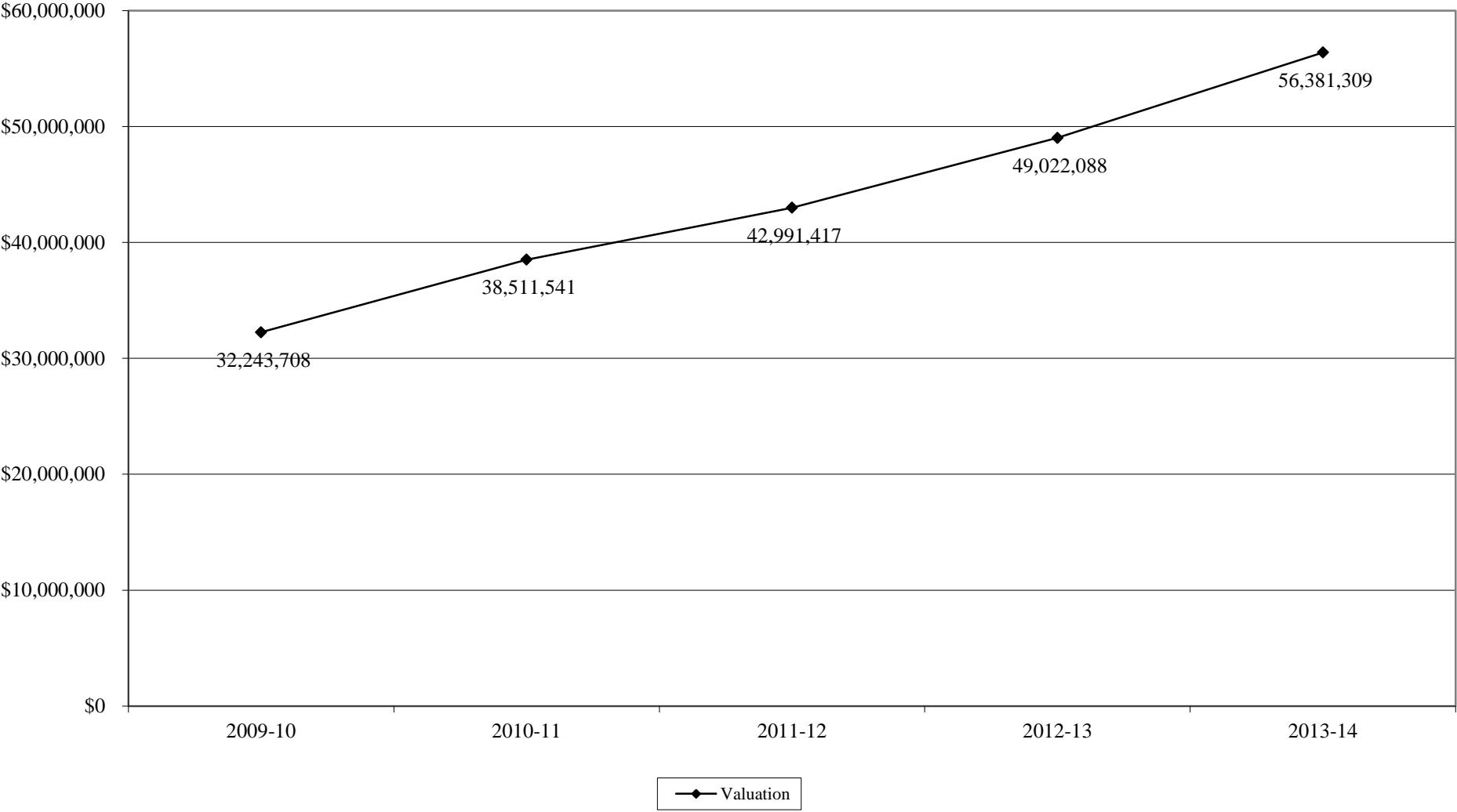
**Unified School District No. 303**  
**Ness City, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**



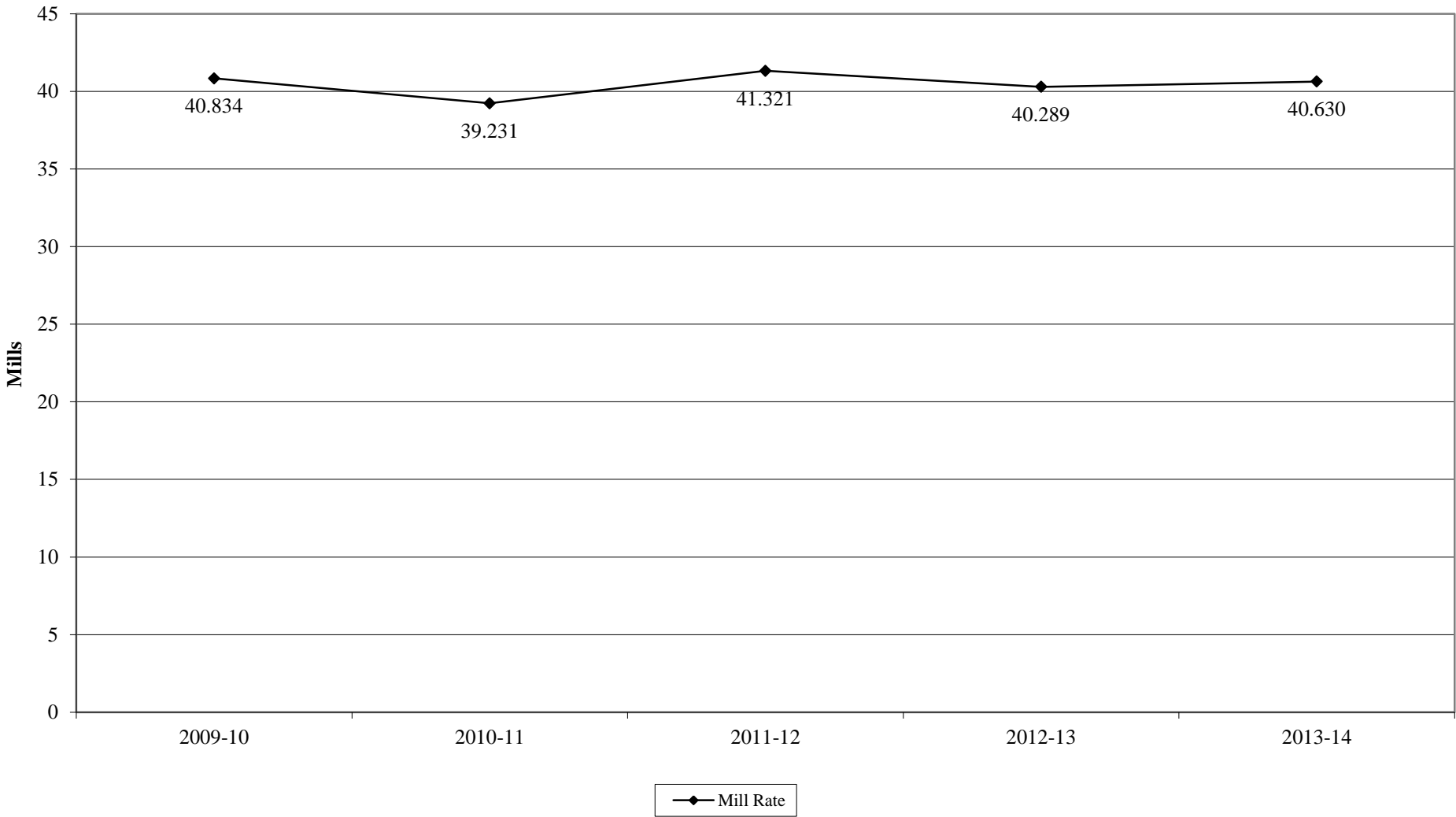
**Unified School District No. 303**  
**Ness City, Kansas**  
**Federal Aid**



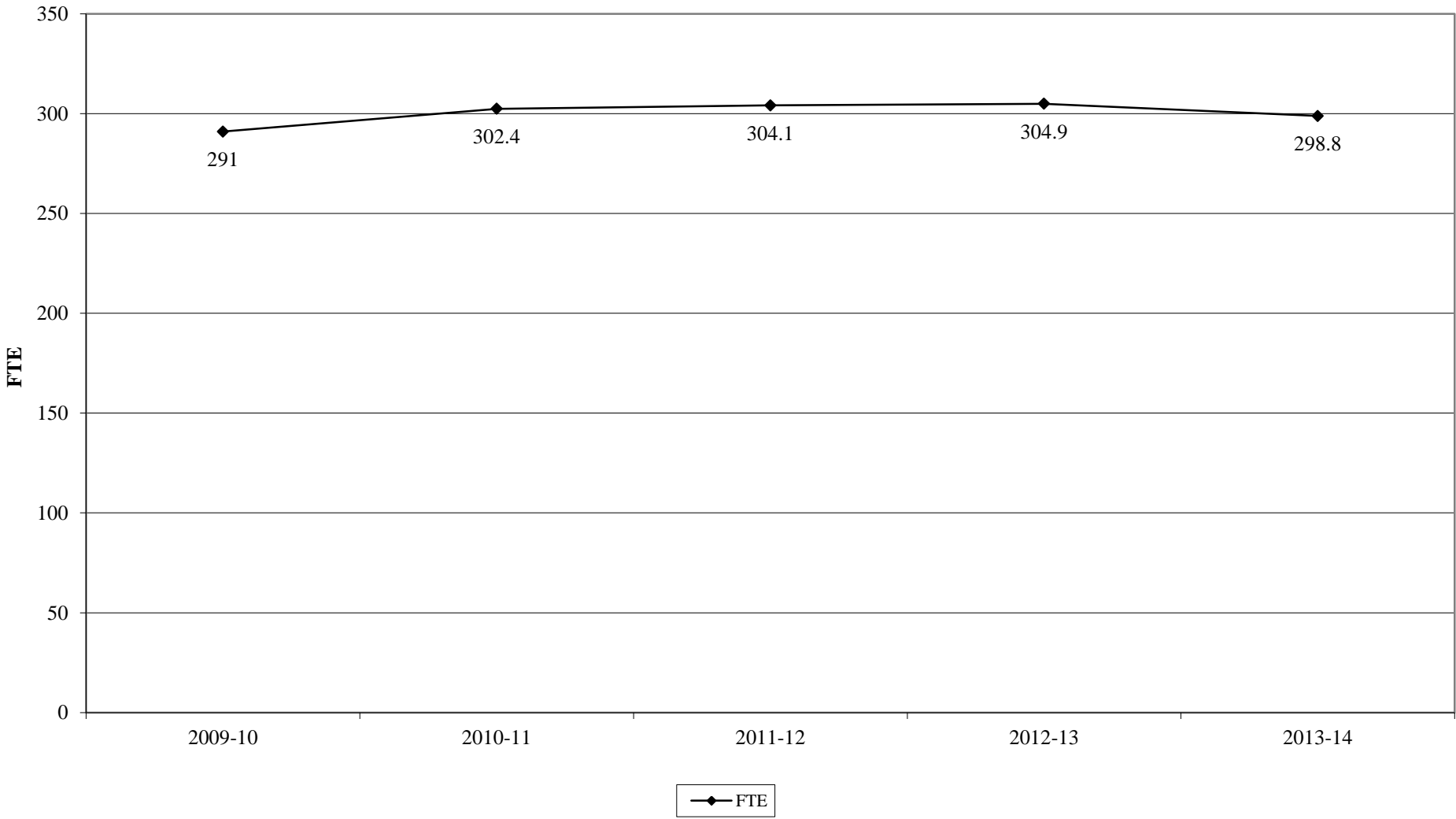
**Unified School District No. 303**  
**Ness City, Kansas**  
**Valuation**



**Unified School District No. 303**  
**Ness City, Kansas**  
**Mill Rate**



**Unified School District No. 303**  
**Ness City, Kansas**  
**FTE**



**Unified School District No. 303  
Ness City, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

